



MISSOURI DEPARTMENT OF REVENUE
**NONRESIDENT INCOME
PERCENTAGE**

1998
FORM
MO-NRI

Enclosure Sequence No. 1040-04

DLN

INSTRUCTIONS

- Complete this form **only** after Form MO-1040, Lines 1 through 32 are completed.
- Use this form **only** if you were a nonresident or part-year resident during 1998 (filing as a nonresident) and only **part** of your income was from Missouri. If all of your income was from Missouri, enter "100%" on Form MO-1040, Page 2, Line 34 and **do not** complete this form.
- If a combined return is filed and both you and spouse have Missouri source income, each must complete their applicable columns. **Do not** combine the Missouri source income of yourself and spouse.
- Enclose a copy of your federal return.
- If the entry on Form MO-1040, Lines 34Y and 34S if filing a combined return, or 34T if not filing a combined return, is less than 100%, enclose Form MO-NRI to Form MO-1040.
- Military pay of a nonresident stationed in Missouri should not be included in Missouri source income.

PART A — NONRESIDENT STATUS — Check box on either Line 1 or Line 2 below.

NAME OF YOURSELF OR ONE INCOME FILER

NAME OF SPOUSE (ON A COMBINED RETURN)

SOCIAL SECURITY NUMBER

SOCIAL SECURITY NUMBER

☐ **1. NONRESIDENT OF MISSOURI**

a. STATE OF RESIDENCE DURING 1998

b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE

FOR 1998? ☐ YES ☐ NO

c. IF NO, WHY NOT?

☐ **1. NONRESIDENT OF MISSOURI**

a. STATE OF RESIDENCE DURING 1998

b. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE

FOR 1998? ☐ YES ☐ NO

c. IF NO, WHY NOT?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. MISSOURI RESIDENT

DATE FROM

DATE TO

b. OTHER STATE OF RESIDENCE

DATE FROM

DATE TO

c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE

FOR 1998? ☐ YES ☐ NO

d. IF NO, WHY NOT?

☐ **2. PART-YEAR MISSOURI RESIDENT**

a. MISSOURI RESIDENT

DATE FROM

DATE TO

b. OTHER STATE OF RESIDENCE

DATE FROM

DATE TO

c. ARE YOU FILING AN INCOME TAX RETURN WITH THAT STATE

FOR 1998? ☐ YES ☐ NO

d. IF NO, WHY NOT?

PART B — SHORT FORM — MISSOURI INCOME PERCENTAGE

- If you were a nonresident of Missouri during 1998 and your income consisted only of wages or salaries and you had no adjustments to income on Federal Form 1040A, Line 17 or Federal Form 1040, Line 32, you may use Part B.
- If you were a part-year resident of Missouri during 1998 (filing as a nonresident), or a nonresident of Missouri during 1998 who fails to qualify for the use of Part B, then you **must** complete Part C on the reverse side.

	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)
1. Missouri income — enter wages, salaries, etc. from Missouri	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Line 15)	00	2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Line 34 in applicable column	%	3	%

PART C — MISSOURI INCOME PERCENTAGE

- Column A, Lines 1 through 18 must be the same as the indicated lines on Federal Form 1040A or Federal Form 1040. If a joint federal return was filed, both spouses must complete a separate Column A showing their share of the joint amounts shown on Federal Form 1040A or Federal Form 1040.
- Column B is for those items in Column A which are Missouri related. Each item of federal income (Lines 1 through 16 below), federal adjustments (Line 17 below), and Missouri modifications (Lines 19 and 20 below) must be analyzed to determine if wholly or partly Missouri related. Missouri source income (Column B) is that derived from or connected with Missouri source, including: (1) wages for Missouri work; (2) income from business, trade, profession or occupation carried on in Missouri; and (3) income from the ownership or disposition of any interest in real or tangible personal property in this state. Line 17, federal adjustments to income, must be allocated only partly to Missouri. This allocation is accomplished by dividing the Missouri source income (Column B, Line 16) by total source income (Column A, Line 16) and multiplying this percentage by the specific adjustment (Column A, Line 17).
- A part-year resident (filing as a nonresident) must include in Column B **all** income during the time he/she was a Missouri resident. Adjustments and modifications are Missouri related (Column B) only if directly related to Missouri source income in Column B, Lines 1 through 16.

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER			SPOUSE (ON A COMBINED RETURN)		
			A—ALL SOURCES		B—MISSOURI SOURCES	A—ALL SOURCES		B—MISSOURI SOURCES
1. Wages, salaries, tips, etc	7	7	00	1	00	00	1	00
2. Taxable interest income	8a	8a	00	2	00	00	2	00
3. Dividend income	9	9	00	3	00	00	3	00
4. State and local income tax refunds . . .	none	10	00	4	00	00	4	00
5. Alimony received	none	11	00	5	00	00	5	00
6. Business income or (loss)	none	12	00	6	00	00	6	00
7. Capital gain or (loss)	none	13	00	7	00	00	7	00
8. Other gains or (losses)	none	14	00	8	00	00	8	00
9. Taxable IRA distributions	10b	15b	00	9	00	00	9	00
10. Taxable pensions and annuities	11b	16b	00	10	00	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc.	none	17	00	11	00	00	11	00
12. Farm income or (loss)	none	18	00	12	00	00	12	00
13. Unemployment compensation	12	19	00	13	00	00	13	00
14. Taxable social security benefits	13b	20b	00	14	00	00	14	00
15. Other income	none	21	00	15	00	00	15	00
16. Total (add Lines 1 through 15)	14	22	00	16	00	00	16	00
17. Less: federal adjustments to income	17	32	00	17	00	00	17	00
18. FEDERAL ADJUSTED GROSS INCOME (Line 16 less Line 17)	18	33	00	18	00	00	18	00
19. Missouri modifications — additions to federal adjusted gross income (from Form MO-1040, Line 12)			00	19	00	00	19	00
20. Missouri modifications — subtractions from federal adjusted gross income (from Form MO-1040, Line 14)			00	20	00	00	20	00
21. TOTAL ADJUSTED GROSS INCOME (all sources) (Column A, Line 18 plus Line 19 less Line 20) (must equal Form MO-1040, Line 15)			00	21		00	21	
22. MISSOURI NONRESIDENT ADJUSTED GROSS INCOME (Missouri sources) (Column B, Line 18 plus Line 19, less Line 20)				22	00		22	00
23. MISSOURI INCOME PERCENTAGE (If Line 22 is greater than or equal to Line 21, stop here and enter 100% on Line 23 and on Form MO-1040, Page 2, Line 34 in the applicable column. If Line 22 is less than Line 21, divide Line 22 by Line 21). (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Page 2, Line 34 in applicable column . . .			%	23		%	23	